



# Tobacco Products Duty Act 1979

## 1979 CHAPTER 7

### [<sup>F1</sup>6B Anti-forestalling notices: sanctions

- (1) This section applies if a person fails to comply with an anti-forestalling notice published under section 6A by, on one or more occasions, removing tobacco products for home use during the controlled period in contravention of an anti-forestalling restriction.
- (2) The failure to comply attracts a penalty under section 9 of the Finance Act 1994 (civil penalties) of an amount determined in accordance with subsection (3) (rather than that section).
- (3) The person is liable to a penalty of—
  - (a) if the person has given an admission notice, 150% of the lost duty, and
  - (b) otherwise, 200% of the lost duty.
- (4) An “admission notice” is a notice—
  - (a) in which the person admits that the person—
    - (i) has failed to comply with the anti-forestalling notice, and
    - (ii) is liable to a penalty determined in accordance with subsection (3), and
  - (b) that is in such form, and that provides such information, as the Commissioners may specify.
- (5) An admission notice cannot be given if, at any time in the period of 3 years ending with the day before the controlled period, the person has given an admission notice in relation to a failure to comply with another anti-forestalling notice.
- (6) An admission notice cannot be given—
  - (a) at a time when the person has reason to believe that Her Majesty's Revenue and Customs have discovered, or are about to discover, that the person has failed to comply with the anti-forestalling notice, or
  - (b) after the end of the controlled period.
- (7) The “lost duty” is the amount (if any) by which the duty that would have been charged under section 2 on the excess tobacco products if they had, immediately after the end

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*Changes to legislation: There are currently no known outstanding effects for the Tobacco Products Duty Act 1979, Section 6B. (See end of Document for details)*

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of the controlled period, been removed for home use exceeds the duty that was charged under that section on those tobacco products.

- (8) The “excess tobacco products” are the tobacco products mentioned in subsection (1) that the person removed, for home use, in contravention of an anti-forestalling restriction.
- (9) See section 6A for the meaning of “anti-forestalling notice”, “anti-forestalling restriction” and “controlled period”.]

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**Textual Amendments**

**F1** Ss. 6A, 6B inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), s. 56

**Changes to legislation:**

There are currently no known outstanding effects for the Tobacco Products Duty Act 1979, Section 6B.